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United Nations reform: measures and proposals

Review of the efficiency of the administrative and financial functioning of the United Nations

Results-based budgeting

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee undertook a preliminary consideration of the reports of the Secretary-General (A/53/500 and Add.1), during which it met with representatives of the Secretary-General, who provided additional information.

2. The Advisory Committee recalls that, in paragraph 30 (b) of its first report on the proposed programme budget for the biennium 1998–1999[1] it had indicated that the idea of "results-based budgeting", as put forward in paragraphs 45 and 46 of the report of the Secretary-General on renewing the United Nations: a programme for reform (A/51/950), needed to be followed up with a detailed report that would include an explanation and justification of the proposed change, and of the new methodology to be used, as well as a mock-up of such a budget. The General Assembly, in its resolution 51/12 B of 19 December 1997, endorsed that recommendation.

3. For the Advisory Committee to complete its work, it will require an expanded treatment of prototype sections. It believes that the best way to carry out the necessary analysis would be "side by side" with the proposed programme budget in its current format. The Committee notes that, in paragraph 41 of the Secretary-General's report (A/53/500), it is recommended that the General Assembly endorse the proposal that in addition to presenting the full programme budget for the biennium 2000–2001 in the current format, the Secretary-General should also present fascicles for three budget sections utilizing the proposed format for results-based budgeting.

4. The Advisory Committee will undertake a thorough analysis of the Secretary-General's proposals for results-based budgeting when it considers the Secretary-General's proposed programme budget for 2000–2001 during its spring session in 1999, and will submit its recommendations on results-based budgeting to the General Assembly at its fifty-fourth session. For this purpose, the Committee recommends that the Secretary-General present, as indicated above, the full proposed programme budget for the biennium 2000–2001 in the current format, but that he expand his submission of prototype fascicles, utilizing a results-based budgeting format, to more complex budget areas such as political affairs, international cooperation for development, a regional commission and common support services.

Notes

[1] *Official Records of the General Assembly, Fifty-second Session, Supplement No. 7* (A/52/7).

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